

2021 Canadian Payroll Information



Employment Insurance - except Québec	EI Rate	Annual Maximum
Insurable Earnings	--	\$56,300.00
Premium/Contribution - Employee	1.58%	\$889.54
Premium/Contribution - Employer	2.212%	\$1,245.36

Canada/Québec Pension Plan	CPP	QPP
Annual Maximum Pensionable Earnings	\$61,600	\$61,600
Annual Basic Exemption	\$3,500	\$3,500
Maximum Contributory Earnings	\$58,100	\$58,100
Contribution rate (%)	5.45 %	5.90 %
Maximum Contribution - Employee	\$3,166.45	\$3,427.90
Maximum Contribution - Employer	\$3,166.45	\$3,427.90

Employment Insurance - Québec	EI Rate	EI Annual Maximum	QPIP Rate	QPIP Annual Maximum
Insurable Earnings	--	\$56,300.00	--	\$83,500
Premium/Contribution - Employee	1.18%	\$664.34	0.494%	\$412.49
Premium/Contribution - Employer	1.65%	\$930.08	0.692%	\$577.82

Limits	Amount
Money Purchase Plan	\$29,210
Deferred Profit Sharing Plan Annual Contribution	\$14,605
Maximum Benefit Accrual	\$3,245.56
Registered Retirement Savings Plan Annual Contribution	\$28,610
TFSA	\$6,000

Worker's Compensation: Province	Maximum Assessable Earnings
Alberta	\$98,700
British Columbia	\$100,000
Manitoba	\$127,000
New Brunswick	\$67,100
Newfoundland and Labrador	\$67,985
Northwest Territories	\$97,300
Nova Scotia	\$64,500
Nunavut	\$94,500
Ontario	\$102,800
Prince Edward Island	\$55,300
Québec	\$83,500
Saskatchewan	\$91,100
Yukon	\$91,930

Federal and Provincial TD1	Basic Exemption
Alberta	\$19,369
British Columbia	\$11,070
Manitoba	\$9,936
New Brunswick	\$10,564
Newfoundland and Labrador	\$9,536
Northwest Territories	\$15,243
Nova Scotia	\$11,481
Nunavut	\$16,467
Ontario	\$10,880
Prince Edward Island	\$10,500
Québec	\$15,728
Saskatchewan	\$16,225
Yukon	\$12,298
Federal	\$13,808

